

**CALIFORNIA BOARD OF ACCOUNTANCY**

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**REPORTABLE EVENTS****Licensee Reporting Form**

Pursuant to California Business and Professions Code Section 5063  
 (Please read the attached information before completing and submitting this form.)

<b>LICENSED ACCOUNTANT AND/OR LICENSED ACCOUNTING FIRM</b>
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Licensee Name \_\_\_\_\_ License Number \_\_\_\_\_

Company Name \_\_\_\_\_ License Number \_\_\_\_\_

Address \_\_\_\_\_  
 \_\_\_\_\_

Telephone (    ) \_\_\_\_\_

<b>TYPE OF REPORTABLE EVENT</b>
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Please check the appropriate box.

- ☐ Felony Conviction [Section 5063(a)(1)(A)]
- ☐ Criminal Conviction [Section 5063(a)(1)(B)]
- ☐ Criminal Conviction [Section 5063(a)(1)(C)]
- ☐ Cancellation, revocation, or suspension of a certificate, other authority to practice as a certified public accountant or a public accountant, by any other state or foreign country [Section 5063(a)(2)]
- ☐ Cancellation, revocation, or suspension of the right to practice as a certified public accountant or a public accountant before any governmental body or agency [Section 5063(a)(3)]
- ☐ Restatement of a financial statement [Section 5063(b)(1)]
- ☐ Civil action settlement [Section 5063(b)(2)]
- ☐ Civil action arbitration award [Section 5063(b)(2)]
- ☐ Any notice of the opening or initiation of an investigation of the licensee by the Securities and Exchange Commission [Section 5063(b)(3)]
- ☐ Any notice from the Securities and Exchange Commission requesting a Wells Submission [Section 5063(b)(4)]
- ☐ Any notice of the opening or initiation of an investigation by the Public Company Accounting Oversight Board [Section 5063(b)(5)]
- ☐ Civil action judgment [Section 5063(c)(1)(2)(3)(4)(5)]

## EXPLANATION FOR REPORTABLE EVENT

1. Summary (Attach additional sheets if necessary):
2. If the reportable event involves a restatement, please submit copy of the original and restated financial statement or the portions of the original and amended Form 990 or 990PF related to the reissued financial statement.
3. If the reportable event involves a civil action settlement or arbitration award that is \$30,000 or greater, please provide:

\_\_\_\_\_  
**Total Amount Paid by Insurer**

\_\_\_\_\_  
**Date Paid**

\_\_\_\_\_  
**Total Amount Paid by Licensee**

\_\_\_\_\_  
**Date Paid**

4. If the reportable event involves an administrative agency action or court action, please provide:

\_\_\_\_\_  
**Title of Matter**

\_\_\_\_\_  
**Docket Number**

\_\_\_\_\_  
**Dates of Occurrence**

\_\_\_\_\_  
**Court, Arbitrator, or Agency Name and Address**

I certify under penalty of perjury under the laws of the state of California that to the best of my knowledge the information provided within this report and any attachments is true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**The following are excerpts from the California Business and Professions Code.**

**Section 5063(a).** A licensee shall report to the board in writing of the occurrence of any of the following events occurring on or after January 1, 1997, within 30 days of the date the licensee has knowledge of these events:

- (1) The conviction of the licensee of any of the following:
  - (A) A felony.
  - (B) Any crime related to the qualifications, functions, or duties of a public accountant or certified public accountant, or to acts or activities in the course and scope of the practice of public accountancy.
  - (C) Any crime involving theft, embezzlement, misappropriation of funds or property, breach of a fiduciary responsibility, or the preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.

As used in this section, a conviction includes the initial plea, verdict, or finding of guilt, pleas of no contest, or pronouncement of sentence by a trial court even though that conviction may not be final or sentence actually imposed until appeals are exhausted.

- (2) The cancellation, revocation, or suspension of a certificate, other authority to practice or refusal to renew a certificate or other authority to practice as a certified public accountant or a public accountant, by any other state or foreign country.
- (3) The cancellation, revocation, or suspension of the right to practice as a certified public accountant or a public accountant before any governmental body or agency.

**Section 5063(b).** A licensee shall report to the board in writing the occurrence of any of the following events occurring on or after January 1, 2003, within 30 days of the date the licensee has knowledge of the events:

- (1) Any restatement of a financial statement and related disclosures by a client audited by the licensee.
- (2) Any civil action settlement or arbitration award against the licensee relating to the practice of public accountancy where the amount or value of the settlement or arbitration award is thirty thousand dollars (\$30,000) or greater and where the licensee is not insured for the full amount of the award.
- (3) Any notice of the opening or initiation of a formal investigation of the licensee by the Securities and Exchange Commission or its designee.
- (4) Any notice from the Securities and Exchange Commission to a licensee requesting a Wells Submission.
- (5) Any notice of the opening or initiation of an investigation by the Public Company Accounting Oversight Board or its designee, as defined pursuant to subdivision (g).

**Section 5063(c).** A licensee shall report to the board in writing, within 30 days of the entry of the judgment, any judgment entered on or after January 1, 2003, against the licensee in any civil action alleging any of the following:

- (1) Dishonesty, fraud, gross negligence, or negligence.
- (2) Breach of fiduciary responsibility.
- (3) Preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.
- (4) Embezzlement, theft, misappropriation of funds or property, or obtaining money, property, or other valuable consideration by fraudulent means or false pretenses, or other errors or omissions.
- (5) Any actionable conduct by the licensee in the practice of public accountancy, the performance of bookkeeping operations, or other professional practice.

**Section 5063(d).** The report required by subdivisions (a), (b), and (c) shall be signed by the licensee and set forth the facts which constitute the reportable event. If the reportable event involves the action of an administrative agency or court, then the report shall set forth the title of the matter, court or agency name, docket number, and dates of occurrence of the reportable event.

**Section 5063(e).** A licensee shall promptly respond to oral or written inquiries from the board in conjunction with license renewal.

**Section 5063(f).** Nothing in this section shall impose a duty upon any licensee to report to the board the occurrence of any of the events set forth in subdivision (a), (b), or (c) either by or against any other licensee.

**Section 5063(g).** The board may adopt regulations to further define the reporting requirements of this section.